

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§7-307.

(a) On application of the person responsible for paying the Maryland estate tax and subject to § 13-601 of this article, the Comptroller may allow an alternative payment schedule for the Maryland estate tax, notwithstanding any payment extension under § 6166 of the Internal Revenue Code.

(b) The payment schedule may be in the form of:

- (1) a payment deferral; or
- (2) an installment payment plan.

(c) (1) For each alternative payment schedule allowed under subsection (a) of this section, the Comptroller shall specify the procedures and guidelines, including:

- (i) conditions of eligibility; and
- (ii)
  1. amount and duration of any payment deferral; or
  2. amount of and scheduled time for any installment

payments.

(2) If the Comptroller denies an application for an alternative payment schedule, the Comptroller shall mail a notice of the denial to the applicant.

(d) (1) If an alternative payment schedule is allowed under subsection (a) of this section, the person responsible for filing the Maryland estate tax return under § 7-305 of this subtitle shall pay the tax in accordance with the schedule.

(2) If the Maryland estate tax is paid in accordance with an alternative payment schedule allowed under subsection (a) of this section, a penalty for the late payment of the tax may not be assessed under § 13-701 of this article.

[\[Previous\]](#)[\[Next\]](#)